

SELF-PAY WASHERS AND DRYERS EXEMPT

Prior Law _____

Iowa imposes sales and use tax on certain enumerated services. One taxable service is “dry cleaning, pressing, dyeing, and laundering.” Previously, this taxable service included the use of self-pay washers and dryers.

New Provisions _____

2015 Iowa Acts House File 603 excludes the use of self-pay washers and dryers from the list of taxable services. House File 603 also adds a corresponding sales and use tax exemption to Iowa Code section 423.3.

Sections Amended _____

Section 1 of 2015 Iowa Acts House File 603 amends Section 423.2, subsection 6, paragraph a, Code 2015. Section 2 of House File 603 amends Section 423.3, Code 2015, by adding new subsection 101, Code 2015.

Effective Date _____

July 1, 2015